



# M E D I A   R E L E A S E

STATE OF TENNESSEE  
DEPARTMENT OF COMMERCE AND INSURANCE

FOR IMMEDIATE RELEASE

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## NOVEMBER 2006 DISCIPLINARY ACTION REPORT

EDITORS: Tennessee Code Annotated, Section 56-1-302(a)(9) requires the Department of Commerce and Insurance to issue a monthly press release containing a disciplinary report which shall list all disciplinary actions taken by each board during the prior month. Below is a list of actions taken during the month of November 2006

### **Accountancy Board**

Respondent: Barnes Tax & Financial Services, Nashville, TN  
Violation: Unlicensed practice  
Action: \$500 Civil Penalty

Respondent: Ernest Choat, Walland, TN  
Violation: Professional conduct  
Action: \$1000 Civil Penalty and license on Probation Status for 2 years

Respondent: Joel D. Garlock, Kingsport, TN  
Violation: Unlicensed firm and CPA  
Action: \$1260 Civil Penalty

Respondent: Lisa McDonald Unge, Nashville, TN  
Violation: Unlicensed practice  
Action: \$1000 Civil Penalty

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